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So you think the subs are likely the c/l er and that they [probably](#) retain control over payment of wages, in which case, the examination of the subs will need to include 530 analysis for subs. But you want to keep parent open to protect against whipsaw (and of course to make sure your tentative thinking proves accurate) and you question whether [an analysis of 530 could still be relevant for the parent if the only possibility is a finding](#) that the parent controls the payment of wages (ie, is a (d)(1)) to the workers who had been treated as independent contractors but are EEs of the subs? Answer is [yes, we need to talk about how 530 could apply to the parent if the parent is a \(d\)\(1\) employer.](#)